

SRI BALA TRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

(CIN: U85110AP2003PTC040916)

Regd. Office: D.No.2-4-12, Srinagar, Kakinada – 533 003, Andhra Pradesh.

Tel No.08842384858 Email ID: bala.swathi@yahoo.co.in

NOTICE TO THE SHARE HOLDERS

Notice is hereby given that the 21st Annual General Meeting of the members of the Company will be held on Saturday, the 28th September, 2024 at 4.00 p.m. at the registered office of the Company situated at D.No.2-4-12, Sri Nagar, Kakinada – 533003, Andhra Pradesh to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Balance Sheet of the Company as at 31st March, 2024 and the Statement of Profit and Loss for the year, Cash Flow Statement ended on that date together with notes and the reports of Directors and Auditors thereon.
2. To appoint M/s. Devi Kumar & Co., Chartered Accountant, Kakinada as Statutory Auditors of the Company:

To consider and if thought fit, to pass the following resolution with or without modification(s) as an ordinary resolution:

RESOLVED THAT pursuant to the provisions of section 139 of the Companies Act, 2013, M/s Devi Kumar & Co., Chartered Accountant, Kakinada, having Membership Number 207921 be and is hereby appointed as statutory auditor of the Company for a term of 5 years and shall hold the office from the conclusion of 21st Annual General Meeting until the conclusion of the 26th Annual General Meeting on such remuneration as may be fixed by the Board of Directors in consultation with them.

SPECIAL BUSINESS:

3. To Appoint Dr. Kada Nrudeep Chaitanya (Din No.10486602) as Director

To consider and if thought fit, to pass the following resolution with or without modification(s) as an ordinary resolution:

RESOLVED THAT Dr. Kada Nrudeep Chaitanya, who was appointed as an Additional Director of the Company effective from 15.03.2024 by the Board of Directors and who holds office until the date of the Annual General Meeting, be and is hereby appointed as a Director of the Company.

// By Order of the Board //

For SRI BALA TRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

Pamana

Dr. VENKATA RAMANA KADA
MANAGING DIRECTOR
DIN – 00932095

Date: 17.09.2024

Place: Kakinada

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THIS ANNUAL GENERAL MEETING MAY APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF. A PROXY NEED NOT BE A MEMBER OF THE COMPANY.

2. The instrument appointing the proxy should be deposited at the Registered Office of the Company not later than 48 hours before the commencement of the Meeting. A Proxy form for the AGM is enclosed.
3. The Register of Contracts or arrangements in which Directors are interested, maintained under section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
4. Rout map for reaching the AGM Venue is annexed hereto.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. – 3

Dr. Kada Nrudeep Chaitanya was appointed as an Additional Director on the Board of the Company w.e.f. 15.03.2024. Pursuant to the provisions of Section 161 of the Companies Act, 2013, he holds office up to the date of ensuing Annual General Meeting of the Company. To continue as a Director in the Company he shall be appointed as Director at the ensuing Annual General Meeting

The profile of the Proposed Director who are being appointed as director is given below as prescribed under Secretarial Standards 2 issued by the Institute of Company Secretaries of India

Sl. No	Disclosure	
1.	a. Name b. Age c. Qualifications d. Experience of the Director	Dr. Kada Nrudeep Chaitanya 30 years Masters in Radiology He has very excellent knowledge and exposure in the health care Industry
2.	Terms and Conditions of appointment	He is being appointed as non-executive director of the Company.
3.	Remuneration	No remuneration was drawn in the capacity of Director, whereas he was paid Professional Consultancy Fee of Rs.2,50,000/- per month w.e.f 01.10.2023
4.	Remuneration last drawn	No remuneration was drawn in the capacity of Director, whereas he was paid Professional Consultancy Fee of Rs.2,50,000/- per month w.e.f 01.10.2023
5.	Date of first appointment on the Board	He is appointed as additional Director on the Board of the Company on 15.03.2024.
6.	Shareholding in the Company	15,200 Equity shares
7.	Relationship with other Directors and Manager of the company	He is son of Dr. Kada Venkata Ramana, Managing director of the company.
8.	The number of Meetings of the Board attended during the year 2023-24.	Nil
9.	Other Directorships, Membership/ Chairmanship of Committees of other Boards	Nil

The Board of Directors recommends the resolution set out in Item no. 3 of the accompanying Notice for approval of the Members.

Except Dr. Kada Venkata Ramana, Managing Director of the company and Dr. Kada Nrudeep Chaitanya, no other director are in any way concerned or interested in this resolution.

PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the Company	SRI BALA TRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED
Registered Office	D.No.2-4-12, Sri Nagar, Kakinada – 533 003, Andhra Pradesh

Name of the Member(s)	
Registered Address	
E-mail Id	
Folio No./ Client ID	
DP ID	

I/We, being the member (s) of _____ shares of the above named Company, hereby appoint:-

1.of.....having e-mail id.....or failing him
2.of.....having e-mail id.....or failing him
3.of..... having e-mail id.....

and whose signature(s) are appended below as my / our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 21stAnnual General Meeting of the Company, to be held on Saturday, the 28th September, 2024 at 4.00 p.m. at the registered office of the Company situated at D.No.2-4-12, Sri Nagar, Kakinada – 533003, Andhra Pradesh and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Resolution	Vote	
		For	Against
Ordinary Business			
1.	To receive, consider and adopt the Audited Balance Sheet of the Company as at 31 st March, 2024 and the Statement of Profit and Loss for the year, Cash Flow Statement ended on that date together with notes and the reports of Directors and Auditors thereon.		
2.	To appoint M/s. Devi Kumar & Co., Chartered Accountant, Kakinada as Statutory Auditors of the Company		
Special Business			
3.	To Appoint Dr. Kada Nrudeep Chaitanya as Director.		

Signed this day of 2024.

Signature of Shareholder _____

Signature of Proxy holder(s) _____

Notes:

1. The proxy duly completed should be deposited at the Registered Office of the Company not less than 48 (Forty-Eight) hours before time fixed for holding the meeting.

ATTENDANCE SLIP

I hereby record my presence at the 21st Annual General Meeting of the Company being held on Saturday, the 28th September, 2024 at 4.00 p.m. at the registered office of the Company situated at D.No.2-4-12, Sri Nagar, Kakinada – 533003, Andhra Pradesh.

Name of the Shareholder:

Name of the Proxy:

Signature of Member / Proxy:

Regd. folio/*Client ID:

*Applicable for members holding shares in electronic form.

Note: To be signed and handed over at the entrance of the Registered office of the Company.

ROUT MAP for reaching the AGM Venue



SRI BALA TRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

(CIN: U85110AP2003PTC040916)

Regd. Office: D.No.2-4-12, Srinagar, Kakinada – 533 003, Andhra Pradesh.

Tel No.08842384858 **Email ID:** bala.swathi@yahoo.co.in

DIRECTORS' REPORT TO THE SHARE HOLDERS

Your directors have pleasure in presenting the 21st Annual Report of your Company along with the Audited Accounts for the year ended 31st March, 2024.

PERFORMANCE AND FINANCIAL RESULTS OF THE COMPANY:

During the year under review, the performance of the Company is as follows:

Particulars	2023-24 (Amount Rs. in Lakhs)	2022-23 (Amount Rs. in Lakhs)
Income	3505.24	2913.81
Expenditure	3156.00	2794.85
Profit/(Loss)before Tax	349.24	118.96
Less		
- Current Tax	58.30	34.37
- Deferred Tax	53.45	12.96
- MAT Credit Entitlement	(11.44)	
Profit/(Loss) after Tax	248.93	71.63

BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR AND FUTURE OUTLOOK:

During the year under review, the company has made a revenue of Rs.3,499.03 lakhs from operations and earned other income of Rs. 6.22 lakhs and incurred total expenditure of Rs. 3156.00 lakhs thereby posting a net Profit of Rs.248.93 Lakhs.

Your directors are making incessant efforts to realize the market opportunities in order to improve the performance of the Company, and thereby achieve better results in the coming years as well.

TRANSFERES TO RESERVES:

During the year under review, no amount was transferred to the general reserves.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

SHARE CAPITAL:

During the year under review, there were no changes in the Share capital of the company.

DETAILS OF MANAGER(S), SECRETARY(S), CHIEF FINANCIAL OFFICER OR CHIEF EXECUTIVE OFFICER OF THE COMPANY:

During the year under review, the following changes took place in the constitution of the Board:

1. Mrs. Bhavya Bhandawat (M.No.63394), ceased as Whole time Secretary of the Company with effect from 31.05.2023.
2. Mr. Ponnada Jogi Naidu (DIN No.02188718), appointed as Additional director of the company with effect from 23.06.2023.
3. Mrs. Suhasini Tummalapalli (M.No.66157) appointed as Whole time Secretary of the company with effect from 23.06.2023.
4. Dr. Ponnada Jogi Naidu as Director (DIN: 02188718) appointed as Director of the Company in the AGM held on 30.09.2023.
5. Dr. Kada Nrudeep Chaitanya (DIN No.10486602), appointed as Additional director of the company with effect from 15.03.2024

Apart from the above, there were no other changes in the constitution of the board of directors of the Company.

CHANGE IN THE NATURE OF BUSINESS:

There is no change in the nature of business during the financial year

BOARD MEETINGS:

The number of Board meetings held during the period from 01.04.2023 to 31.03.2024 was 5 (Five) and the meetings were held on 23.06.2023, 21.07.2023, 09.09.2023, 08.12.2023, 15.03.2024.

DETAILS IN RESPECT OF FRAUDS REPORTED BY THE AUDITORS U/S 143(12) OF THE COMPANIES ACT, 2013:

During the year, the Auditors of the Company have not reported any frauds.

STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SUB-SECTION (6) OF SECTION 149:

This provision is not applicable to the Company.

WEB ADDRESS WHERE ANNUAL REPORT IS PLACED:

Pursuant to the requirement under section 134(3)(a) and 92(3) of the Companies Act, 2013 ('the Act'), it is hereby reported that the Annual Return and Annual Report of the Company are placed in the Company website www.satyascan.com.

CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUT GO:

The required information as per section 134(3) (m) of the Companies Act 2013, is provided hereunder:

(A) CONSERVATION OF ENERGY:

(i) The steps taken or impact on conservation of energy:

The Company has been continuously making efforts to reduce energy consumption and the management is striving to achieve cost reduction by economical usage of energy.

(ii) The steps taken by the company for utilising alternate source of energy:

As the Company needs only minimum level of energy, it has not looked in to an alternative source of energy.

(iii) The capital investment on energy conservation equipment:

The Company has not made any capital investment during the year under review.

(B) TECHNOLOGY ABSORPTION:

Technology, absorption, adaptation and innovation: Nil

The Expenditure incurred on Research and Development (R&D)

Expenditure on R&D	2023-24
a. Capital	Nil
b. Recurring	Nil
c. Total	Nil
d. Total R&D expenditure as a percentage of total turnover	Nil

(i) FOREIGN EXCHANGE EARNINGS AND OUT GO:

Foreign Exchange Earnings : Nil

Foreign Exchange Outgo : Nil

STATUTORY AUDITORS:

As the 5 years term of the existing Auditor M/s.B.V.Subba Rao & Co., Chartered Accountants, Kakinada is completing in the ensuing AGM, the Board has considered the appointment of M/s. Devi Kumar & Co, Chartered Accountants, Kakinada as statutory Auditor of the Company for a term of five years from the conclusion of 21st Annual General Meeting until the conclusion of 26th Annual General Meeting and recommended to the members for approval at the ensuing Annual General Meeting.

PUBLIC DEPOSITS:

The company has not invited/accepted deposits from the public falling within the meaning of section 73 of the Companies Act, 2013 and the companies (Acceptance of Deposits) Rule,2014.

As the Company has not accepted any deposits during the period under review, furnishing of the details of deposits which are not in compliance with the requirements of Chapter V of the Companies Act, 2013 does not arise.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review, the company has not given any loans or any guarantees or made investments covered under the provisions of Section 186 of the Companies Act, 2013.

SECRETARIAL STANDARDS:

Your directors' states that they have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

RELATED PARTY TRANSACTIONS:

Related party transactions that were entered during the financial year are given in form AOC-2 which is enclosed to this report as **Annexure 1**.

EXPLANATIONS OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE:

There are no qualifications or reservations or adverse remarks or disclaimers made by the auditor in the Auditors report.

STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF A RISK MANAGEMENT POLICY FOR THE COMPANY INCLUDING IDENTIFICATION THEREIN OF ELEMENTS OF RISK, IF ANY, WHICH IN THE OPINION OF THE BOARD MAY THREATEN THE EXISTENCE OF THE COMPANY:

The Company has an Internal Financial Control System, commensurate with the size, scale and complexity of its operations to identify and minimize the risks.

THE DETAILS ABOUT THE POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON CORPORATE SOCIAL RESPONSIBILITY INITIATIVES TAKEN DURING THE YEAR:

In terms of Section 135 of the Companies Act, 2013 (the Act), the Board of Directors of your Company have framed a CSR Policy to undertake various initiatives contemplated under Schedule VII of the Act. A report on CSR activities as required under the Companies (Corporate Social Responsibility) Rules, 2014 is enclosed herewith as Annexure - 2.

SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES:

There are no Subsidiary Companies, Joint Ventures or Associate Companies for the year ended 31st March, 2024.

DISCLOSURE ABOUT THE MAINTENANCE OF COST RECORDS AS PER SECTION 148(1) OF COMPANIES ACT 2013:

The Company is not required to maintain the cost records as per section 148(1) of the Companies Act, 2013.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has an Internal Financial Control System, commensurate with the size, scale and complexity of its operations

MATERIAL CHANGES AND COMMITMENTS:

No material changes & commitments occurred between the end of the financial year and the date of this report, which effect the financial position of the company.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:

The Company has not constituted Audit Committee and Vigil Mechanism as there is no requirement for the Company.

THE DETAILS ABOUT SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year under review no such orders have been passed.

INFORMATION PURSUANT TO RULE 5 (2) OF COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

There are no employees in the Company whose remuneration is exceeding the limit as stated under rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

There are no such cases of settlement with the banks in the current financial year.

DISCLOSURE UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

During the year under review, no applications have been made nor any proceedings are pending at the end of the financial year under the Insolvency and Bankruptcy Code, 2016.

DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Sec 134(3)(c) of the Companies Act, 2013 the Board of Directors of your Company hereby certifies and confirms that:

- a. In the preparation of the Annual Accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that year;
- c. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the Assets of the Company and for preventing and detecting fraud and other irregularities;
- d. The Directors have prepared the Annual accounts on a going concern basis.
- e. That the company being unlisted, sub clause (e) of Section 134 (3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company;
- f. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL), ACT, 2013:

Pursuant to the requirement under Rule 8(5)(x) of the Companies (Accounts) Rules, 2014, it is hereby reported that the Company is committed to provide a safe and conducive work environment to its employees. During the year under review, there were no cases filed pursuant to the POSH Act, 2013.

HUMAN RESOURCES DEVELOPMENT:

The human resources systems procedures and the organizational environment are all designed to nurture creativity, innovation and greater efficiencies in its human capital. Training is an integral element of the HR system and empowers employees to work towards shared goals and the common purpose of the Company.

ACKNOWLEDGEMENTS:

The Board wishes to place on record their sincere appreciation of the Co-operation and support extended by the shareholders, Bankers and various Government organisations. The Directors also thank all the employees of the Company for their valuable and dedicated service and support.

//ON BEHALF OF THE BOARD//

For SRI BALA TRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED


DR. VENKATA CHANDRA SEKHAR TAMMANA
DIRECTOR
DIN- 00932134


DR. VENKATA RAMANA KADA
MANAGING DIRECTOR
DIN-00932095

PLACE: KAKINADA
DATE: 06.09.2024

FORM NO. AOC-2

Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: **Nil**
2. Details of material contracts or arrangement or transactions at arm's length basis:

Sl. No	Name of the related party & Nature of relationship	Nature of contract/ arrangements / Transactions	Duration of the contracts / arrangement s/transaction s	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
1.	Dr. Nrudeep Chaitaya Kada Son of Dr. Kada Venkata Ramana, Managing Director of the Company	To provide radiology services to the Company in Professional capacity as doctor.	Continues basis.	Consultancy Fee of Rs.2,50,000/- per month w.e.f 01.10.2023	Board Approval dated 09.09.2023	--
1.	Mr. Venkata Ramana Kada, Managing Director of the company	lease rent (building admeasuring 4932 Sq.Feet situated opposite to Satya Scan centre, Kakinada)	Lease is for a period of 12 months with an option of renewal upon expiry of term	lease rent of Rs.35/- per sq ft per month and total lease rent is Rs.1,72,760/- (4936 sq.ft @ Rs.35/- per Sq.Ft) till November and Increased to Rs.1,81,398 fom December,2023 Rs.21,07,672/- was paid as rent during the year 2023-24	Board Approval dated 16.08.2022	--

2.	Mr. Venkata Ramana Kada, managing Director of the company	lease rent (H.No.76-5-15, Ganuga Street, Danvaipet, Rajamundry, Andhra Pradesh)	Taken on lease for a period of 12 months with an option to renew for further period as may be mutually agreed by both the parties	To pay lease rent of Rs.15000/- per month Rs.1,80,000/- was paid as rent during the year 2023-24	Board Approval dated 16.08.2022	--
3.	Mr. Venkata Ramana Kada, managing Director of the company	lease rent (a shed in the site, near to Nookalamma Temple, Kakinada)	lease of Rs.25000/- per month	To pay lease of Rs.25000/- per month Rs.3,00,000/- was paid as rent during the year 2023-24	Board Approval dated 16.08.2022	--
4.	Mrs. Kada Satya Sree, spouse of Dr. Kada Venkata Ramana, Managing Director of the Company	To provide service in Professional capacity as Sr. Administrator	Continues	Rs.13 Lakhs was paid as salary including bonus during the year 2023-24	Board Approval dated 07.03.2019 and 17.03.2023	
5.	Mr. Venkata Ramana Kada, Executive Director of the company	Appointed as consultant doctor for rendering the professional services to the Company with a consultancy fee.	Continuous	Consultancy fee is fixed as a percentage between 10 to 30 on radiology tests performed by the Company. Rs.55.94 Lakhs was paid as consultancy fee during the year 2023-24	Board Approval dated 04.09.2017 Shareholder approval dated 29.09.2017	--

//ON BEHALF OF THE BOARD//

For SRI BALA TRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

Subandha Sekhar
DR. VENKATA CHANDRA SEKHAR TAMMANA
DIRECTOR
DIN- 00932134

Ramana
DR. VENKATA RAMANA KADA
MANAGING DIRECTOR
DIN-00932095

PLACE: KAKINADA
DATE: 06.09.2024

ANNEXUE 2 TO THE BOARD'S REPORT

ANNUAL REPORT ON CSR ACTIVITIES FOR FINANCIAL YEAR 2023-24

1	Brief outline on CSR Policy of the Company	<p>The broad focus areas of the Company are Education, Health, Environment and Rural Development.</p> <p>The activities under the Education include primary secondary and higher education skill development of rural youth providing scholarships to meritorious students of underprivileged and promoting preventive healthcare activities such as providing safe and healthy drinking water aiding hospitals etc.</p>
2	Composition of CSR Committee	CSR Committee is not constituted as the requirement of spending of CSR Amount is less than Rs. 50 Lakhs
3.	Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company.	The Constitution of CSR committee is not applicable to the company, CSR policy and CSR projects approved by the Board are disclosed on the website of the Company i.e www.satyascan.com
4.	Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).	Not Applicable
5.	Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any.	0.86 Lakhs
6.	Average net profit of the Company as per section 135(5).	359.43 lakhs
7.	(a) Two percent of average net profit of the Company as per Section 135(5) of the Companies Act, 2013.	7.19 lakhs
	(b) Surplus arising out of the CSR projects or programs or activities of the previous financial years.	0.86 lakhs
	(c) Amount required to be set off for the financial year, if any	0.86 Lakhs
	(d) Total CSR obligation for the financial year (7a+7b-7c).	6.33 lakhs

1.	Spent for School Bags, Scholarship and Education	Education - ii	YES	AP	KAKINADA	2,10,000	No	MALIREDDY CHARITABLE TRUST	CSR00062127
2.	Spent for poor students' bus passes	Education - ii	YES	AP	KAKINADA	50,000	Yes	Direct	NA
3.	Spent for poor students bus passes	Education - ii	YES	AP	RAMACHANDR APURAM	50,000	Yes	Direct	NA
4.	Spent on sports in GGH Tables & Mesh 2 Revilving	Sports-Viii	YES	AP	KAKINADA	46,000	No	KRIYA	CSR00026735
5.	Spent for purchase of study material books of poor students	Education - ii	YES	AP	MANDAPETA	33,366	Yes	Direct	NA
6.	Spent for purchase of study material books of poor students	Education - ii	YES	AP	RAMACHANDR APURAM	14,990	Yes	Direct	NA
7.	Spent for purchase of bags for poor school children's	Education - ii	YES	AP	RAMACHANDR APURAM	10,000	Yes	Direct	NA
8.	Spent for school children's food	Education - ii	YES	AP	RAMACHANDR APURAM	5,000	Yes	Direct	NA
9.	Spent for purchase of laser computers for education	Education - ii	YES	AP	RAMACHANDR APURAM	56,500	Yes	Direct	NA
10.	Food Distribution to Poor People	Eraditatin g Hunger -i	YES	AP	KAKINADA	1,00,000	No	GOWDA JANSEWA SAMITI	CSR00056544
11.	Spent for Old Age people	Old Age Home iii	YES	AP	KAKINADA	1,00,000	No	SANGAMITRA FOUNDATION	CSR00045031
12.	Basket Ball Association	Sports-Viii	YES	AP	RAMACHANDR APURAM	50,000	Yes	Direct	NA
	TOTAL					7,25,856			

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Not Applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 7.26 lakhs/-

(g) Excess amount for set off, if any: 0.93 lakhs/-

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the Company as per Section 135(5)	Rs.7.19 Lakhs
(ii)	Total amount spent for the Financial Year	Rs.7.26 Lakhs
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	Rs. 0.07 Lakhs
(iv)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	Rs.0.86 Lakhs
(v)	Amount available for set off in succeeding financial years. [(iii) + (iv)]	Rs.0.93 Lakhs

9. (a) Details of Unspent CSR amount for the preceding three financial years: NOT APPLICABLE

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs. thousands).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs.)	Date of transfer.	
1.		-					
	TOTAL						

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not Applicable

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.)	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project- Completed /Ongoing.
	TOTAL							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so

	created or acquired through CSR spent in the financial year. (Asset-wise details). NOT APPLICABLE	
	a) Date of creation or acquisition of the capital asset(s).	-
	(b) Amount of CSR spent for creation or acquisition of capital asset.	-
	(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.	-
	(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).	-

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per Section 135(5)- Not Applicable

For SRI BALA TRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

V. Venkata Sekhar

DR. VENKATA CHANDRA SEK HAR TAMMANA
DIRECTOR
DIN- 00932134

V. Venkata Ramana Kada

DR. VENKATA RAMANA KADA
MANAGING DIRECTOR
DIN-00932095

PLACE: KAKINADA
DATE: 06.09.2024

INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/s SRI BALA TRIPURASUNDARI HEALTH CARE PRIVATE LIMITED,
Kakinada.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of M/s. SRI BALA TRIPURASUNDARI HEALTH CARE PRIVATE LIMITED, Kakinada, which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, the Cash Flow Statement, and a summary of significant accounting policies and other explanatory information for the year then ended.

OPINION:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2024; and
- (b) In the case of the Statement of Profit and Loss, of the Profit of the Company for the year ended on that date;
- (c) In the case of the Cash Flow Statement, of the Cash Flows of the Company for the year ended on that date.

BASIS FOR OPINION:

We have conducted our audit of the accompanying financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act, 2013 and the Rules made there under, and we have fulfilled our ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

KEY AUDIT MATTERS:

Key audit matters are those matters that, in our professional judgment, were of the most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.



INFORMATION OTHER THAN THE STANDALONE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON:

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our Audit Report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the Accounting Standards notified under the Companies Act, 2013 which continue to be applicable read with Rule 7 of Companies(Accounts) Rules 2014 of the Ministry of Corporate Affairs in respect of Sec. 133 of the Companies Act, 2013 and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, Management is responsible for assessing the company ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of directors is also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those with management a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with management, we determine those matters that were of most significant in audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest and benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

1. As required by the Companies (Auditor's Report) Order, 2020 (the Order) issued by the Central Government in terms of Sub-section (11) of Section 143 of the Companies Act, 2013, we give in the Annexure "1" statement on the matters specified in paragraphs 3 and 4 of the Order.
2. (A) As required by Section 143 (3) of the Companies Act, 2013, we report that:
 - a. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit;
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the Balance Sheet and the Statement of Profit and Loss comply with Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) rules, 2014.
 - e. On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of Section 164(2) of the Companies Act, 2013.
 - f. With respect to the adequacy of internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".



(B) With respect to the matter to be included in the Auditor's Report under section 197(16) of the Act, we report that:
In our opinion and to the best of our information and according to the explanations given to us, the managerial remuneration for the year ended 31st March 2024 has been paid/ provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.

(C) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Amendment Rules, 2017, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company did not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except for records of Property plant and equipment, Payroll and Inventories which were not maintained in any software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

The company maintains manual records for Property, Plant, and Equipment, Payroll, and Inventories, as these were not managed within the accounting software. However, the company is in the process of installing software to manage these records electronically in the future.

Place : Kakinada,
Date : 06-09-2024.

for B V SUBBARAO & Co.,
Chartered Accountants
(FRN. 05614S)



CA. B VENKATA SUBBARAO,
Proprietor
Membership No.: 201090
UDIN: 24201090BKIMIO3517



ANNEXURE - 1 TO AUDITOR'S REPORT

Annexure referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of M/s SRI BALA TRIPURASUNDARI HEALTH CARE PRIVATE LIMITED on the accounts of the company for the year ended 31st March, 2024.

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we report that:

We report that:

i) In respect of Fixed Assets :

- (a) According to the information and explanations furnished to us, the Company has generally maintained proper records showing full particulars including quantitative details of fixed assets.
- (b) According to the information and explanations furnished to us, fixed assets have been physically verified by the Management during the year. In our opinion and according to the information and explanations given to us, the procedures of physical verification so conducted are reasonable having regard to the size of the company and nature of its business.
- (c) According to the information and explanation furnished to us and on the basis of our examination of the records of the company, the details of title deeds of immovable properties not held in the name of the company together with the reasons were as follows:

Fixed Asset	Gross Block as on 31-03-2024	Net Block as on 31-03-2024	Title in the Name	Reasons
(b) Land	325.75	325.75	Sri Bala Tripura Sundari Health Care Limited	The Company was converted into a Private Company from erstwhile Public Company. Mutation of Title is pending
Buildings	530.20	366.89	Sri Bala Tripura Sundari Health Care Limited	--do--
Total	855.95	692.64		

- (d) According to the information and explanations furnished to us, the Company has not disposed of any substantial part of its fixed assets so as to affect its going concern status. The company has not revalued its Property, Plant, and Equipment during the year.
- (e) According to information and explanation given to us and in our opinion, there are no proceedings initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and rules made thereunder.



ii) In respect of Inventories :

a) According to the information and explanations furnished to us, the Inventories have been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable and adequate control is there on consumption of materials. No material discrepancies were noticed on the physical verification of the Inventories.

iii) In respect of loans, secured or unsecured, granted to the parties covered in the register maintained under section 189 of the Companies Act, 2013:

(a) According to the information furnished to us, the Company has not granted any loan to companies/firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 during the year.

(b) According to the information furnished to us, the Company has not taken loans from members covered in the register maintained under section 189 of the Companies Act, 2013.

iv) The company has not given any loan, investment, guarantees, and security for loans taken by others from banks or financial institutions during the year and as such provisions of Section 185 and 186 of the Act are not applicable.

v) The Company has not accepted any deposit from the public to which the Directives issued by the Reserve Bank of India or the provisions of Section 73 to 76 of the Act or the Companies (Acceptance of Deposits) Rules, 2014, are applicable.

vi) In our opinion and as per the information, the company is not a manufacturing company; hence it is not covered under the order made by the Central Government of India for the maintenance of cost records under Sub-section (1) of Section 148 of the Companies Act, 2013.

vii) In respect of statutory dues:

According to the records of the Company, the Company has been regular in depositing undisputed statutory dues wherever it is applicable. According to the information and explanations given to us, no undisputed amount payable in respect of the statute dues were outstanding as at March 31, 2024 for a period of more than six months from the date of becoming payable other than those mentioned in the Notes to Accounts.

viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

ix) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of its dues to Banks and Financial Institutions. The Company has not issued any debentures. Based on the review of the records of the term loan drawn and utilization thereof on an overall basis, the loan funds have been applied for the purpose for which the loans were obtained.

x) According to the information and explanations furnished to us, in our opinion, the company while issuing the shares through private placement had complied with the requirements of Section 42 and Section 62 of the Companies Act, 2013 and utilized the funds for the purpose which was intended to be.

xi) Based on the audit procedures performed by us and information and explanations given by management, we report that no fraud against or by the Company has been noticed or reported during the course of our audit.

xii) The Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.



- xiii)** In respect of Related Party Transactions, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv)** In respect of Internal Controls:
In our opinion and according to the information and explanations given to us, there are generally adequate internal control procedures commensurate with the size of the Company and the nature of its business with regard to the purchase of Consumables, fixed assets, and Misc. items.
- xv)** Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with it. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- xvi)** In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934, and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
- xvii)** The Company has no accumulated cash losses as of the Balance Sheet Date.
- xviii)** There has been no resignation of the statutory auditors during the year and accordingly, the reporting under clause 3(xviii) is not applicable to the Company.
- xix)** Based to the information and explanations given to us and on the basis of the financial ratios ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx)** In respect of the Company's Corporate Social Responsibility (CSR), there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- xxi)** The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

Place : Kakinada,
Date : 06-09-2024.

for B V SUBBARAO & Co.,
Chartered Accountants
(FRN. 05614S)



CA. B VENKATA SUBBA RAO
Proprietor
Membership No.: 201090.
UDIN: 24201090BKIMIO3517



ANNEXURE-2 TO THE AUDITOR'S REPORT

Referred to in paragraph 2(f) under 'Report on other Legal and Regulatory Requirements' of even date.

We were engaged to audit the internal financial controls over financial reporting of M/s SRI BALA TRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED on the accounts of the company as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that



- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: KAKINADA
Date : 06-09-2024.

for B V SUBBA RAO & Co.,
Chartered Accountants
FRN: 05614S



B VENKATA SUBBA RAO
(Proprietor)

M No. : 201090

UDIN: 24201090BKIMIO3517



SRI BALATRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

2-4-12 Near Janma Bhoomi Park, Srinagar, KAKINADA 533001.

BALANCE SHEET AS AT 31ST MARCH, 2024

PARTICULARS		NOTES	As at	As at
			31.03.2024	31.03.2023
			₹ in Lakhs	₹ in Lakhs
I. EQUITY AND LIABILITIES				
1	Shareholders Funds:			
	a. Share Capital	1	1,447.85	1,447.85
	b. Reserves and Surplus	2	1,143.40	894.47
	c. Share Application Money pending allotment	3	-	--
	Total Share Holders Funds		2,591.25	2,342.32
2	Non Current Liabilities			
	a. Long Term Borrowings	4	707.48	1,065.41
	b. Deferred Tax Liabilities(Net)	5	141.70	88.24
	Total Non Current Liabilities		849.18	1,153.65
3	Current Liabilities			
	a. Short Term Borrowings		--	--
	b. Trade Payables	6	166.63	209.75
	c. Other Current Liabilities	7	1,699.18	705.29
	d. Short Term Provisions	8	58.30	19.86
	Total Current Liabilities		1,924.11	934.90
	GRAND TOTAL OF EQUITY AND LIABILITIES		5,364.54	4,430.87
1	Non Current Assets			
	a. Property, Plant & Equipment			
	i. Tangible Assets	9	4,630.19	3,447.40
	ii. Intangible Assets	10	40.85	56.97
	b. Non Current Investments		--	--
	c. Long Term Loans and Advances		--	--
	d. Other Non Current Assets		--	--
	Total Non Current Assets		4,671.04	3,504.37
2	Current Assets			
	a. Current Investments		--	--
	b. Inventories	11	65.65	60.90
	c. Trade Receivables	12	61.12	51.30
	d. Cash and Cash Equivalents	13	146.66	223.19
	e. Short Term Loans and Advances	14	230.98	377.89
	f. Other Current Assets	15	189.08	213.22
	Total Current Assets		693.50	926.50
	GRAND TOTAL OF ASSETS		5,364.54	4,430.87

Summary of Significant Account Policies, The Accompanying notes are an integral part of the Financial Statements

for SRI BALATRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

Kannan
(Dr.K Venkata Ramana)
Managing Director
DIN: 00932095

Chandra Sekhar
(Dr. T.V.Chandra Sekhar)
Director
DIN: 00932134

T. Suhasini
(Tummalapalli Suhasini)
Company Secretary
M.No: ACS 66157

As per our Report of even date
for B V SUBBARAO & Co.,
Chartered Accountants,
FRN :05614S

B V Subbarao
(CA. B V Subba Rao)
Proprietor

M.No. 201090
UDIN: 24201090BKIMIO3517

Date: 06-09-2024
Place: Kakinada

SRI BALATRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED
2-4-12 Near Janma Bhoomi Park Srinagar, KAKINADA 533001
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS		NOTE NO	As at	As at
			31.03.2024	31.03.2023
			₹ in Lakhs	₹ in Lakhs
III	INCOME :			
	a	Revenue from Operations	3,499.03	2,906.34
	b	Other Income	6.22	7.47
		Total Revenue (a+b)	3,505.24	2,913.81
IV	EXPENSES:			
	c	Direct Expenses	1,087.37	1,024.56
	d	Employees Benefit Expenses	684.12	651.29
	e	Other Expenses	594.22	484.58
		Total Expenses (c+d+e)	2,365.71	2,160.43
V	EARNINGS BEFORE			
		Depreciation & Interest (EBIT)	1,139.53	753.38
VI	f	Depreciation & Amortization Expense	664.45	479.87
	g	Finance Costs	125.85	154.55
		Total Depreciation & Finance Expense(f+g)	790.29	634.42
VII		Profit/(Loss) before exceptional and Extraordinary items and Tax (V-VI)	349.24	118.96
VIII		Exceptional items	--	--
IX		Profit before extraordinary items and tax (VII-VIII)	349.24	118.96
X		Extraordinary Items		--
XI		Profit before tax (IX-X)	349.24	118.96
XII		TAX UNDER IT ACT:		
		a) Current Tax	58.30	34.37
		b) MAT Credit Entitlement	(11.44)	-
		C) Deferred Tax	53.45	12.96
XIII		Profit / loss for the period from Continuing Operations (XI-XII)	248.93	71.63
XIV		Profit / loss from discountinuing Operations	-	-
XV		Tax expenses of discountinuing Operations		
XVI		Profit / loss from discountinuing Operations(after Tax)		
XVII		Profit / loss for the period(XIII+XVI)	248.93	71.63
XVIII		Earning per equity share		
		1. Basic	17.19	4.95
		2. Diluted		
		(Face Value of Rs.100/- per Share)		

Summary of Significant Account Policies, The Accompanying notes are an integral part of the Financial Statements

for SRI BALATRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

Kannana
 (Dr.K Venkata Ramana)
 Managing Director
 DIN: 00932095

Sekhar
 (Dr. T.V.Chandra Sekhar)
 Director
 DIN: 00932134

As per our Report of even date
 for B V SUBBARAO & Co.,
 Chartered Accountants,
 FRN :05614S

CA B V Subba Rao
 (CA. B V Subba Rao)
 Proprietor

M.No.201090

UDIN: 24201090BKIMIO3517

Date: 06-09-2024
 Place:Kakinada

T. Suhasini
 (Tummalapalli Suhasini)
 Company Secretary
 M.No. ACS 66157

SRI BALA TRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED
CASH FLOW STATEMENT

	PARTICULARS	2023-24	2022-23
1	<u>Cash Flow from Operating Activities</u>	₹ in Lakhs	₹ in Lakhs
	Profit before Taxes	349.24	118.96
	Adjustment for :		
	Non Cash Adjustment	11.44	(14.51)
	Depreciation and Amortisation Expenses	664.45	479.87
	Loss on sale of Asset		5.77
	Interest on Income tax Paid		8.65
	Operating Profit before Working capital changes	1,025.13	598.74
	Inventories	(4.76)	(7.72)
	Sundry Debtors	(9.82)	(5.78)
	Other Current Assets	24.14	(0.28)
	Short Term Loans & Advances	146.91	157.98
	Other Non Current Assets	--	-
	Sundry Creditors & Trade Creditors	(43.12)	70.94
	Short term Provisions	--	-
	Other Current Liabilities	993.88	92.28
	Cash generated from operations	1,107.23	307.42
	Taxes paid	19.86	130.37
	Net Cash provided by operating activities	1,087.37	177.05
2	<u>Cash Flow from investing activities:</u>		
	Purchase of fixed assets	(1,831.11)	(1,311.96)
	Sale of Fixed assets		6.00
	Fixed Deposit	--	--
	Net cash used in investing activities	(1,831.11)	(1,305.96)
3	<u>Cash flow from financing activities</u>		
	Share Capital including Premium	(0.00)	341.00
	Share Application Money	--	--
	Long Term Borrowings	(357.92)	234.32
	Loans and advances	--	--
	Net cash used in financing activities	(357.92)	575.32
	Net decrease/increase in cash and cash equivalents	(76.53)	45.15
	Cash and cash equivalents at the beginning of the year	223.19	178.05
	Cash and cash equivalents at the closing of the year	146.66	223.20

Notes to Cash flow Statement:

- This statement is Prepared as per Accounting Standard -3(Indirect Method)
- Previous Year's figures were regrouped & re-arranged wherever Necessary

Date: 06-09-2024

Place: Kakinada

for SRI BALATRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

K. Venkata Ramana
(Dr. K. Venkata Ramana)

Managing Director

DIN:00932095

T. V. Chandra Sekhar
(Dr. T. V. Chandra Sekhar)

Director

DIN:00932134

T. Suhasini
(Tummalapalli Suhasini)

Company Secretary

M.No: ACS 66157

As per our Report of even date
for B V SUBBARAO & Co.,
Chartered Accountants.

FRN :05614S

B. V. Subbarao
(CA. B V Subba Rao)

Proprietor

M.No.201090

UDIN: 24201090BKIMIO3517



SRI BALATRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

2-4-12 Near Janma Bhoomi Park Srinagar, KAKINADA 533001

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2024

NOTES	PARTICULARS	TOTAL	TOTAL
		31-03-2024	31-03-2023
		₹ in Lakhs	₹ in Lakhs
1	SHARE CAPITAL		
	Authorised Capital-	1600.00	1,600.00
	16 00 000 Equity Shares of Rs.100/- each		
	Issued Subscribed and Paid up		
	14 47 851 Equity shares of Rs. 100/- each fully called and paid up		
	Total Subscribed and Paid Up Share Capital	1447.85	1,447.85
	a) Reconciliation of Equity Shares		
	Total No. of Equity Shares at the beginning of the year	14.48	12.78
	Issued during the year		1.70
	Buyback during the year		
	Total no.of Equity shares at the Closing of the year	14.48	14.48
	b) Details of Share Holders holding more than 5% Shares in the Company : Equity Shares of Rs.100/- each.	No of Shares	
		4 98 500	
	Name of the Share Holder	% of Holding	
	1. KADA VENKATA RAMANA	34.43	
	The Company has only one class of Equity Shares having par value of ₹.100/- per Share		
2	PARTICULARS	TOTAL	TOTAL
		31-03-2024	31-03-2023
	SECURITIES PREMIUM RESERVE:		
		₹ in Lakhs	₹ in Lakhs
(a)	Share Premium	198.85	198.85
	Closing Balance	198.85	198.85
	RESERVES AND SURPLUS:		
		₹ in Lakhs	₹ in Lakhs
	Profit & Loss :	944.55	695.62
(b)	Reconciliation of Profit and Loss A/c		
	Opening Balance	695.62	623.99
	Add: Profit / Loss During the year	349.24	118.96
	Less: Current Tax/Deferred Tax	100.31	47.33
	Closing Balance	944.55	695.62

NOTES	PARTICULARS	TOTAL	TOTAL
		31-03-2024	31-03-2023
		₹ in Lakhs	₹ in Lakhs
3	SHARE APPLICATION MONEY PENDING ALLOTMENT		
	AT ₹.100/- per share BUT ALLOTMENT PENDING	--	--
4	LONG TERM BORROWINGS : SECURED		
	Corporation Loan (CDOCP)	25.82	245.06
	Seri Equipment Finance Ltd (Loan)		
	Yes Bank (Equipment Loan)	636.55	650.00
	Indus-Ind Bank(Equipment Loan)	45.11	170.35
	TOTALS	707.48	1,065.41
	Installments due within 12 months from the date of Balance Sheet are classified as Current Liabilities(All the Term Loans from Banks & Financial Inst)	467.87	560.48
5	DEFERRED TAX LAIBILITIES		
	Deferred Tax	141.70	88.24
6	TRADE PAYABLES		




Total Outstanding dues of Micro Enterprises & Small Enterprises(Ref Note:14)		
Total Outstanding dues of Creditors other than MSME	166.63	209.75
TOTALS	166.63	209.75

NOTES	PARTICULARS	TOTAL 31-03-2024	TOTAL 31-03-2023
7	OTHER CURRENT LIABILITES :	₹ in Lakhs	₹ in Lakhs
	a) Current Maturities of Long Term Borrowings	467.87	560.48
	b) STATUTORY PAYABLES:-		
	P.F Payable	3.29	3.14
	E.S.I. Payable	0.80	0.82
	TDS Payable + Professional Tax	6.79	6.31
		10.88	10.27
	c) OTHER PAYABLES :		
	Filing Fees Payable	0.03	.03
	Audit Fees Payable	0.90	1.80
	Electricity Charges Payable	21.04	14.64
	Directors Remuneration Payable	8.64	11.70
	Consultant Doctors Fees/Prof.Charges Payable	27.39	26.50
	Salaries Payable	96.01	77.96
	Rent Payable	3.07	1.91
	Other Liabilities	0.22	
		157.30	134.54
	d) Payable towards Purchase of Machinery	1,063.13	
	Total	1,699.18	705.29


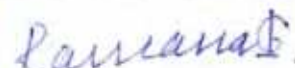
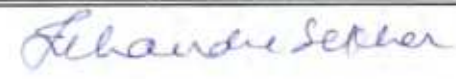
NOTES	PARTICULARS	TOTAL 31-03-2024	TOTAL 31-03-2023
8	SHORT TERM PROVISIONS:		
	Provision for Current Year Tax	58.30	19.86
	Total	58.30	19.86

NOTES	PARTICULARS	TOTAL 31-03-2024	TOTAL 31-03-2023
9	NON CURRENT ASSETS	₹ in Lakhs	₹ in Lakhs
	FIXED ASSETS:		
	Air Conditioner	222.25	184.55
	Ambulance	4.37	4.37
	Attendance Machine	0.93	0.93
	Barcode Printers	0.78	0.78
	Batteries	12.12	9.94
	Bone Densitometer	14.03	14.03
	Bio Safety Cabinete	1.36	1.36
	BMD Machine	20.00	20.00
	Bike (Honda Activa)	1.34	1.34
	Building	1,000.72	921.03
	Car(Volvo)	73.24	73.24
	CC TV	24.97	17.03
	Cold Storage	8.30	8.30
	Computers	89.16	66.29
	Counting Machine	0.88	0.89
	C T Scanner	1,102.09	958.22
	Color Doppler Ultrasound	116.66	69.66
	DR System	45.58	88.66
	Dental CT Scan	100.45	110.38
	ECG,EEG & TMT	9.85	20.40
	Electrical Bike	2.70	1.06
	Electrical Fittings	150.79	110.66
	EPABX System	11.12	5.11
	ESR Machine(Lab)	6.20	2.48

cur T. Subasini Ramratan. Subandishan

	Fans	1.00	0.32
	Furniture	65.15	38.35
	Fire Saftey	11.52	11.52
	Gama Camera	140.00	140.00
	Generator	81.37	65.97
	Glowsign Name Board	6.62	6.62
	Glass Partition Works	15.50	13.57
	Hemotology Analyser	44.93	90.31
	Virus Killing Machines	4.78	7.70
	Interior Decors. & Civil works	5.91	5.91
	Interior (Works Lab)	51.12	3.74
	Illuminator	0.13	0.13
	Lab Equipment	374.67	221.01
	LIFT	77.33	63.83
	Mammography	52.15	39.20
	Microtome	14.04	3.84
	Mobile Phones & Telephone	3.51	2.50
	Molecular Lab	55.76	55.76
	M R I Scanner	3,717.66	2,537.07
	Philips CT Work Station	15.01	15.01
	Printer	14.08	11.50
	Projector	0.59	
	Refrigerators	2.94	2.38
	Safety Lockers	0.68	0.68
	Site	464.12	460.16
	Storage Box	3.44	3.44
	Stabalizer	0.29	0.29
	Scanner	2.85	2.85
	Television	2.71	2.13
	Ultra Sound	349.21	306.64
	U P S & Batteries	56.13	45.39
	RO System Water Plant	5.69	5.90
	Vaccum Cleaner	0.23	0.23
	Vertical Auto Clave	1.30	1.30
	Washing Machine	0.41	0.41
	X - Ray Systems	128.00	112.25
	PCR Workstation	3.53	4.43
	OPG Machine	20.73	10.80
	Digital camera(Pathology Lab)	4.07	4.07
	TOTAL TANGIABLE ASSETS	8,819.05	6,987.94
10	INTANGIBLE ASSETS		
	Reporting Software	0.35	0.35
	Medical Software	20.60	20.60
	Good will	295.34	295.34
	Total Intangible Assets	316.28	316.28
	TOTAL ASSETS	9,135.33	7,304.22

NOTES	PARTICULARS	TOTAL	TOTAL
		31-03-2024	31-03-2023
		₹ in Lakhs	₹ in Lakhs
	RECONCILIATION OF ASSETS (GROSS BLOCK);		
	TANGIBLE ASSETS:		
	Opening Balance of Assets	7,202.26	5,697.61
	Assets acquired during the year	1,831.11	1,311.94
	Assets Sold/Transferred during the year	-	-21.62
	Closing balance of Assets	9,033.38	6,987.93
	INTANGIBLE ASSETS:		
	Opening Balance of Assets	316.28	316.28
	Assets acquired during the year	-	3.05
	Assets sold/ transferred during the year	-	(3.05)
	Closing balance of Assets	316.28	316.28




 T. Subashini

RECONCILIATION OF DEPRECIATION RESERVE		TOTAL	TOTAL
		31-3-2024	31-3-2023
TANGIBLE ASSETS:			
	Opening Reserve	3,540.53	3,093.67
	Additions during the year	648.32	456.72
	Deletions during the year	-	(9.85)
	Closing Reserve	4,188.86	3,540.54
INTANGIBLE ASSETS:			
	Opening Reserve	259.31	236.16
	Additions during the year	16.12	23.15
	Deletions during the year		--
	Closing Reserve	275.43	259.31
NET BLOCK AT THE END OF YEAR			
TANGIBLE ASSETS:		8,819.05	6,987.93
	Less: Depreciation Reserve	4,188.86	3,540.54
	Net Block at the end of the year	4,630.21	3,447.41
INTANGIBLE ASSETS:		316.28	316.28
	Less: Depreciation Reserve	275.43	259.31
	Net Block at the end of the year	40.85	56.97
11	INVENTORIES:		
	Valued at lower of cost and net realisable value		
	Consumables	65.65	60.90
		65.65	60.90
12	TRADE RECEIVABLES:		
	Less than 6 Months	36.61	51.30
	More than 6 Months	24.51	-
		61.12	51.30
13	CASH AND CASH EQUIVALENTS:		
	Balances with Banks in Current A/cs Union Bank, YES Bank & Bank of India Kakinada	135.02	200.68
	Cash in Hand	11.64	22.51
		146.66	223.19
14	SHORT TERM LOANS & ADVANCES		
	Electricity Deposit	35.74	25.44
	Bank & Other Deposits	44.23	44.41
	Advances	3.18	0.90
	Advances(Equipment)	147.83	307.14
		230.98	377.89
15	OTHER CURRENT ASSETS		
	Prepaid Expenses	100.39	110.24
	T D S, Advance Tax, MAT credit Entitlement	88.61	102.86
	Deffered machinery Rent	0.08	0.12
	TOTAL	189.08	213.22



T. Srinivas

Kannurath

Selvaraj Sekhar

SRI BALATRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

NOTES	PARTICULARS	TOTAL	TOTAL
		31-03-2024	31-03-2023
		₹ in Lakhs	₹ in Lakhs
	INCOME		
16	Revenue from operations	3,499.03	2,906.34
		3,499.03	2,906.34
17	OTHER INCOME		
	Interest on Electricity Deposit (Gross)	1.97	1.30
	Interest on Bank deposit(Gross)	1.98	4.12
	Interest on IT Refund	2.26	0.11
	Misc .Income	-	1.94
	TOTAL	6.22	7.47
18	DIRECT EXPENSES		
	Consumption of Consumables	447.17	427.05
	Lab Test Charges	47.76	27.62
	Consultant Doctors Fees/Prof.Charges	321.64	310.01
	AMC for equipment	270.81	259.88
	TOTAL	1,087.37	1,024.56
19	EMPLOYEE BENEFIT EXPENSES		
	Salaries	655.38	622.97
	Staff Welfare & Other Misc.Charges	-	3.07
	Provident Fund	20.84	17.99
	Employees Insurance	7.89	7.26
		684.12	651.29
20	FINANCIAL COST		
	Bank Interest	119.73	143.58
	Bank Charges	6.11	10.97
		125.85	154.55
21	DEPRECIATION AND AMORTIZATION EXPENSE:		
	a) Depreciation on Tangible Assets	648.32	456.72
	b) Amortization of Intangible Assets	16.12	23.15
	TOTAL	664.45	479.87

NOTES	PARTICULARS	TOTAL	TOTAL
		31-03-2024	31-03-2023
		₹ in Lakhs	₹ in Lakhs
22	OTHER EXPENSES		
	Rent (Office)	35.48	11.46
	Electricity Charges	212.32	153.53
	Telephone & Internet Charges	3.12	2.96
	Printing & Stationery	32.44	49.72
	Directors Remuneration	111.60	96.00
	Professional Fees(Others)	2.73	4.07
	Insurance	4.52	4.25
	Property Tax	4.16	3.87
	Professional Tax	0.08	-
	Donations	1.14	2.13
	CSR Expenditure	7.26	6.70
	Travelling & Conveyance	0.56	1.27
	Transportation Charges	0.79	1.91
	Generator Maintenance	14.79	14.18
	Advertisement Charges	8.12	4.46
	ROC Filing Fees	0.03	0.71

T. S. Srinivasan

Subash Chandra

Audit Fees	1.00	1.00
Computer Maintenance	11.66	7.62
Center Maintenance	26.58	25.76
Repairs & Maintenance	18.02	9.76
Vehicle Maintenance	15.33	9.72
Courier Charges	0.26	0.40
Loss on sale of Assets	-	5.15
Income Tax & Fees	4.93	20.03
Interest on TDS & Other Charges	0.11	0.42
Machinery Rent	0.04	1.04
Business Promotion Expenses	7.05	2.10
Discount on Scanning Bills	70.12	41.76
Misc Items Written off	-	2.60
TOTAL	594.22	484.58

for SRI BALATRIPURA SUNDARI HEALTH CARE PRIVATE LIMITED

Place : Kakinada
Date: 06-09-2024

K. Venkata Ramana
(Dr. K. Venkata Ramana)
Managing Director
DIN: 00932095

T. V. Chandra Sekhar
(Dr. T. V. Chandra Sekhar)
Director
DIN: 00932134

T. Suhasini
(Tummalapalli Suhasini)
Company Secretary
M.No: ACS 66157

As per our Report of even date
for B V SUBBARAO & Co.,
Chartered Accountants,
FRN :05614S
B. V. Subba Rao
(CA. B V Subba Rao)
Proprietor
M.No.201090
UDIN: 24201090BKIMIO3517



SRI BALATRIPIRA SUNDARI HEALTH CARE PRIVATE LIMITED

#2-4-12 Near Janma Bhoomi Park Srinagar, KAKINADA 533001

Schedule of Tangible fixed Assets:

S.No	Nomenclature	Gross Block				Depreciation				Net Block	
		Original Cost Upto			Total Upto	Dep. Upto	Dep. for the	Deletions/ Adjustments	Total as at	Carrying Value as at	Carrying Value as at
		01.04.2023	Add/Adj	Ded/Adj	31.03.2024	01.04.2023	period	nts	31.03.2024	01.04.2023	31.03.2024
		₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
1	Land	460.16	3.97	-	464.13	--	--	--	--	460.16	464.13
2	Building:										
	a) RCC Frame Structure	873.65	79.69		953.34	150.22	31.78		182.00	723.43	771.34
	b) other than RCC Frame Structure										
3	Electrical Installation and Equipment:	242.74	111.63	-	354.37	134.53	37.69	-	172.22	108.21	182.15
4	Plant & Machinery:	-		-	-	-		-	-		
	a) Lab Equipment & Others	5,101.84	1,547.02		6,648.86	3,025.25	543.55		3,568.80	2,076.59	3,080.06
5	Furniture & Fittings	143.20	56.16	-	199.36	110.06	14.80	-	124.86	33.14	74.50
6	Computers and Data Processing units	86.34	31.00		117.34	69.96	14.73		84.69	16.38	32.64
7	Motor Vehicles	80.01	1.64		81.65	50.51	5.76		56.27	29.50	25.38
	Total	6,987.94	1,831.11	-	8,819.05	3,540.53	648.32	-	4,188.85	3,447.41	4,630.20

Schedule of Intangible fixed Assets:

S.No	Nomenclature	Gross Block				Depreciation				Net Block	
		Original Cost Upto			Total upto	Dep. Upto	Dep. for the	Deletions/ Adjustments	Total as at	Carrying Value as at	Carrying Value as at
		01.04.2023	Add	Ded	31.03.2024	01.04.2023	period	nts	31.03.2024	01.04.2023	31.03.2024
		₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
1	Computer Software	0.35			0.35	0.33			0.33	0.02	0.02
2	Medical Software	20.60	-		20.60	17.07	1.43		18.50	3.53	2.10
3	Good Will	295.34			295.34	241.92	14.69		256.61	53.42	38.73
	Total	316.29	-	--	316.29	259.32	16.12	--	275.44	56.97	40.85

As per our Report of even date for B V SUBBARAO & Co., Chartered Accountants, FRN :05614S

Place : Kakinada
Date: 06-09-2024

for SRI BALATRIPIRA SUNDARI HEALTH CARE PRIVATE LIMITED

Dr. K. Venkata Ramana
(Dr. K. Venkata Ramana)
Managing Director
DIN: 00932095

Dr. T. V. Chandra Sekhar
(Dr. T. V. Chandra Sekhar)
Director
DIN: 00932134

T. Subasini
(Tummalapalli Suhasini)
Company Secretary
M.No: ACS 66157

CA B V Subba Rao
(CA B V Subba Rao)
Proprietor
M.No. 201090
UDIN: 24201090BKIMIO3517



SRI BALA TRIPURASUNDARI HEALTH CARE PRIVATE LIMITED
KAKINADA

Notes to Financial Statements for the year ended 31st March 2024.

Significant accounting policies and notes forming part of the accounts:

i. Significant accounting Policies:

1. The Company follows accrual system of accounting and recognizes Income and Expenditure on accrual basis unless otherwise stated. The accounts are prepared on historical cost convention method.
2. Fixed Assets are capitalized at cost plus expenditure incidental thereto and other attributable expenses.
3. Depreciation on the Fixed Assets has been provided under Written Down Value Method as per Schedule II of the Companies Act, 2013, for additions it was provided proportionately from date on which asset is put to use.
4. Interest on Electricity Deposit and Interest on the bank deposits were taken at gross.
5. Inventories were valued at cost or Net Realizable value whichever is lower. And the valuation of inventories has been done by the Management consistently by adopting the above.

ii. Secured borrowings:

Term Loans from Banks: The Company has availed the Term Loans from the various financial institutions for their business expansion. The details of the Loan Sanctioned and amount outstanding at the end of the period are as follows:

(₹ in Lakhs)							
S.No	Financial Institution	Amt Sanctioned (₹)	Amt Disbursed (₹)	Bal as on 31/03/2024	Non-current Financial Liabilities	Other Current Financial Liabilities	Primary Security Offered
1	Union Bank of India (Former Corporation Bank), Srinagar Branch, KKD.	1 500.00	1 438.51	240.11	25.82	214.29	First Charge on P&M(CT Scanner, MRI, Ultra Sound at RJY & Lab Equipment at RJY & KKD) & Property Situated at Danaviapeta (RJY) , at Near Vasam Eye Care(KKD), & Srinagar (KKD)
2	YES Bank, KKD Branch	768.92	768.92	651.53	535.59	115.94	First Charge on Plant & Machinery.
3	YES Bank, Srikakulam Br	116.69	116.69	114.19	100.96	13.23	First Charge on Plant & Machinery.
4	Indus Ind bank	591.00	591.00	169.52	45.11	124.41	First charge on P&M(MRI) at KKD Branch(Swathi)
	Total	2976.61	2915.12	1175.35	707.48	467.87	

iii. Employee benefits:

Liabilities for Salaries and Wages to employee's are expected to be settled wholly within 12 months after the end of the period in which the employee renders the related service and are measured at the amounts expected to be paid when the liabilities are settled.

Gratuity:

No Gratuity fund has been maintained by the company for the employees during the period.



Provident fund & E.S.I:

Periodical contributions to Employee's Provident fund and other defined contribution schemes are remitted to the fund administered by the central Government. Expenditure pertaining to contributory provident fund and E.S.I account is charged to Profit & loss Account.

iv. Prior Period and Extraordinary Items :

All Prior period Income & Expenditure items, arising out of errors or Omissions in preparation of Financial Statements of one or more prior periods, of over Rs.5 000/- only , in each case, are considered as such in Current Period.

v. Notes on Accounts:

1. There are no contingent liabilities.
2. During the year the company , the company has not issued any kind of shares.
3. A separate set of books for the Branches (KKD, RJY, PTP, Srikakulam and Tuni) are maintained at Head Office. All liabilities, Assets, Income and Expenditure accounts were maintained therein except Capital, Reserves & Surplus Accounts. If any Statutory payments like TDS,PF,ESI etc., and some other expenses paid by the Head office in respect of branches and such expenses had been accounted in relevant branches by passing and adjusting the necessary entries in Head Office & Branch Books . However, at the end of year, all the balances have been taken into consideration for consolidation of the financials.
4. Goodwill arisen on acquisition of Satya Scan centre in the previous year has been classified and shown as an intangible Asset and accounted as per AS-26, Intangible Assets.
5. There are no capital account contracts to be executed.
6. During the year, Current Tax Liability has been provided at `58.29 Lakhs out of which `11.44 Lakhs is eligible for MAT credit entitlement and can be carried forward to the future years and deferred tax Income at ` 53.45 Lakhs.
7. During the year, the company has spent an amount of ` 7.26 lakhs on various activities as a part of corporate social responsibility (CSR). The details relating to the CSR Expenditure has been provided below:

S.No	Particulars	Amount (`)
a)	Amount required to be spent by the company during the year	7.10 Lakhs
b)	Amount of expenditure incurred	7.26 lakhs
c)	Shortfall at the end of the year	Nil

8. Auditor's Remuneration :

Particulars	₹ (in Lakhs)
Statutory Audit Fee for the Financial Year 2023-24	1.00
Other Services	-
TOTAL	1.00

9. Remuneration paid to the Directors during the current fiscal period for utilizing their services are given as under:

Particulars	₹ (in Lakhs)
Dr. Kada Venkata Ramana	72 .00
Dr. Ganta Bhanumathi	12 .00
Dr. T.Perumallu	12.00
Dr. S Purushottam	12.00
Dr.Jogi Naidu	3.60
TOTAL	111.60



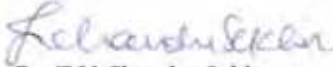
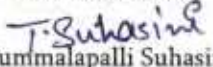
10. Dr. K. Venkata Ramana has been paid an amount of Rs.55.94 Lakhs as Professional Fee for discharging his duties in professional capacity. This is in addition to his remuneration as Director.
11. Dr. Kada Venkata Ramana has been paid an amount of Rs.25.88 Lakhs as Rental charges for letting his building to the company. This is in addition to his remuneration as Director & professional Fees.
12. Kada .Satya Sree W/o. Kada Venkata Ramana (Executive Director) has been paid an amount of Rs.13 Lakhs as salary including bonus.
13. Dr. K. Nrudeep Chaitanya s/o. Kada Venkata Ramana has been paid an amount of Rs.11.92 Lakhs as Professional Fee for discharging his duties in professional capacity.
14. CS Bhavya Bhandawat as company secretary held the office of the Whole time Company Secretary from 16th August 2022, to 31st May 2023. Upon the resignation of CS Bhavya Bhandawat, The office has been taken by CS Tummalapalli Suhasini and been appointed as Company secretary w.e.f from 23rd June 2023.
15. During the year, the company purchased two MRI machines, valued at ₹590.54 lakhs and ₹590.59 lakhs, for the Srikakulam and Tuni Branches, respectively. These purchases were made from Boston Ivy Health Care Solutions on a short-term credit basis. The company has paid 10% of the total value and, the remaining balance to be settled within one year from the date of purchase. As of March 31, 2024, the outstanding amount of ₹1063.13 lakhs has been classified under current liabilities.
16. Based on the information available with the Company, there are no outstanding dues and payments to be made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers under the said Act.
17. The company is expanding its business operations with the introduction of two new branches in Tuni and Srikakulam, both in Andhra Pradesh. The Srikakulam branch has been inaugurated and has been running its business operations during the year. The branch office in Tuni is currently undergoing construction and is expected to commence operations in the next financial year.
18. The company has planned to expand its operations by opening an one more branch at Tuni, Kakinada District and Construction of the building has been commenced during the year. The Expenditure incurred on the construction of building up to year ended 31st March 2024 is shown under the head work in progress under "Fixed Assets-Building"
19. Previous year figures have been regrouped and rearranged wherever necessary so as to compare with respective year figures.
20. All figures are rounded off to nearest Lakhs.

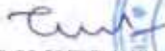
for SRI BALATRIPURASUNDARI HEALTH CARE PRIVATE LIMITED

for B V SUBBA RAO & Co.,
Chartered Accountants
FRN: 005614S

Place: Kakinada
Date : 06-09-2024


Dr. Kada Venkata Ramana
Managing Director
DIN : 00932095


Dr. T.V.Chandra Sekhar
Director
DIN : 00932134

(Tummalapalli Suhasini)
Company Secretary
M.No. ACS 66157


CA. B V SUBBA RAO
(Proprietor)
M No. : 201090
UDIN: 24201090BKIMIO3517

